



DEPARTMENT OF THE NAVY
OFFICE OF THE COMPTROLLER
WASHINGTON, D.C. 20350-1100

IN REPLY REFER TO
NAVCOMPTINST 7600.30A
NAFC-51

25 JUL 1990

NAVCOMPT INSTRUCTION 7600.30A

From: Comptroller of the Navy

Subj: POLICY AND GUIDANCE CONCERNING THE UTILIZATION AND
ACCOUNTING FOR ORDER FOR WORK AND SERVICES/DIRECT CITATION
(NAVCOMPT FORM 2276A) FOR USE AT ACTIVITIES AND ORGANIZ-
ATIONS AUTHORIZED TO USE THE NAVCOMPT FORM 2276A

Ref: (a) NAVCOMPT Manual, Volume 3, Chapter 5, Section V
(b) NAVCOMPT NOTICE 7600 NAFC-51 NCF of 15 Sep 1986
(Canc frp: Oct 87)
(c) NAVCOMPT ltr 7600/2-5F NAFC-5111 of 27 Mar 90
(d) NAVCOMPT ltr 7600 NAFC-5111 of 21 Jun 90

Encl: (1) Instructions for Using Order for Work and Services/
Direct Citation (NAVCOMPT Form 2276A)
(2) List of Authorized Users of the NAVCOMPT Form 2276A

1. Purpose. To promulgate the Order for Work and Services/Direct Citation (NAVCOMPT Form 2276A) and; to provide more comprehensive guidance relative to the use of this document based on comments made in connection with previous issues of this instruction. All policy and guidance for reimbursable orders and direct citation procurement contained in reference (a) remain unchanged except where modified in this instruction. This is a complete revision and should be read in its entirety.

2. Cancellation. NAVCOMPT Instruction 7600.30.

3. Scope. The policies and procedures in this instruction apply to the issuance and acceptance of the Order for Work and Services/Direct Citation (NAVCOMPT Form 2276A) between activities authorized to use the form. Enclosure (2) provides a list specifically identifying those activities (both headquarters and field activities) which will issue or accept the NAVCOMPT Form 2276A. Detachments of authorized users may also use the NAVCOMPT Form 2276A in the same manner as their parent activity.



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4. Background

a. By reference (b), the NAVCOMPT Form 2276A was developed and implemented on a pilot test basis to test its feasibility as a new multipurpose document that may be issued on a reimbursable basis, direct cite basis, or both. The pilot test began 1 Oct 86, and the NAVCOMPT Form 2276A was used as a substitute for the Order for Work and Services (NAVCOMPT Form 2275) and Request for Contractual Procurement (NAVCOMPT Form 2276). The NAVCOMPT Form 2276A allows the performing activity the flexibility to allocate the funds provided on the order between reimbursable and direct citation. In many cases this will reduce the number of documents issued by the requiring activity.

b. The pilot test period for the NAVCOMPT Form 2276A ends on 30 September 1990. To decide the future of the NAVCOMPT Form 2276A, reference (c) solicited comments from the Systems Commands (SYSCOMs) on a proposal to make the NAVCOMPT Form 2276A a standard yet optionally usable form effective 1 October 1990. Reference (c) also proposed to allow use of the Revised Acceptance facet of the form at the option of the requiring activity and limit use of the form to current users (unless others request).

c. The Office of the Comptroller of the Navy (NAVCOMPT) has completed its review of the comments. For the most part, the SYSCOMs concurred with the proposal and changes. A suggestion was also made to eliminate the NAVCOMPT Forms 2275 and 2276 and replace them with the NAVCOMPT Form 2276A. Reference (d) indicated that while there are advantages to this proposal, they are outweighed by the offsetting disadvantages at this time. As a result of experience gained during the pilot test, NAVCOMPT plans to implement the NAVCOMPT Form 2276A on an optional basis commencing with fiscal year 1991. Accordingly, the forms listed in subparagraph 4a above will be substituted as indicated.

5. Action. Effective immediately:

a. Those activities/organizations designated in enclosure (2) are authorized to issue or accept the NAVCOMPT Form 2276A as a substitute for NAVCOMPT Forms 2275 and 2276 per enclosure (1).

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b. Activities authorized to use the NAVCOMPT Form 2276A will continue to issue NAVCOMPT Forms 2275 and 2276 to non-authorized users.

c. The NAVCOMPT 2276A will be an optional alternative to the NAVCOMPT Forms 2275 and 2276. Neither the requiring nor the performing activity will be required to issue or receive the NAVCOMPT Form 2276A and will be allowed to use the NAVCOMPT Form 2275 and/or 2276, as appropriate.

d. Requiring activities will have the latitude in determining if they will accept Revised Acceptances. The requiring activity may request a formally accepted amendment to adjust the reimbursable/direct cite funding to implement performance changes.

e. Addressees may recommend specific changes to the list of activities authorized to use NAVCOMPT Form 2276A. Requests to add or delete authorized users may be directed to Navy Accounting and Finance Center (NAFC-51) (Attn: Stewart Petchenick) AUTOVON 225-0947 or commercial (202) 695-0947.

f. Addressees may develop computer generated versions of the NAVCOMPT Form 2276A. The design of such forms must be a facsimile of enclosure (1).

6. Forms

a. The new form required by this instruction is in the process of being revised to avoid confusion with the 2275/2276. Until these revisions are made, activities should continue to use the current version of the form as shown in Appendix B to enclosure (1). These will be supplied by NAVCOMPT. After the necessary revisions are made, the new form will be stocked at all major stock points. We will advise upon completion of the revision.



W. E. DAESCHNER
By direction

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(see next page)

NAVCOMPTINST 7600.30A

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INSTRUCTIONS FOR USING
ORDER FOR WORK AND SERVICES/DIRECT CITATION
(NAVCOMPT FORM 2276A)

1. General. The Order for Work and Services/Direct Citation (NAVCOMPT Form 2276A) will be used between activities and organizations, as designated by this instruction, whenever their primary requirement is for work and/or services and such work or services will be performed by the recipient. The NAVCOMPT Form 2276A is designed to be an optional alternative to the Order for Work and Services (NAVCOMPT Form 2275) and the Request for Contractual Procurement (RCP) (NAVCOMPT 2276). Activities authorized to use the NAVCOMPT Form 2276A will continue to receive and issue NAVCOMPT Forms 2275 and 2276 from/to non-authorized users. Any changes in the use of the NAVCOMPT Form 2276A will be provided by separate correspondence.

2. Uses and Authority

a. The NAVCOMPT Form 2276A can be issued as: (1) a specific and definite request for the procurement of material, equipment, or services by contracts placed with commercial enterprises; (2) a Project Order or an Economy Act Order; or (3) a combination of (1) and (2).

b. Except as specifically exempt in this instruction, the use of the NAVCOMPT Form 2276A will adhere to all of the provisions and requirements for the use of NAVCOMPT Forms 2275 and 2276 provided for in reference (a).

c. The NAVCOMPT Form 2276A will not be used as a funded Reimbursable Work Estimate. Nor will activities be allowed to pass the NAVCOMPT 2276A to another activity by written endorsement.

3. Document Number Assignment/Definitions

a. Requiring Activity - issues the NAVCOMPT Form 2276A to the performing activity. The Document Number of the NAVCOMPT Form 2276A will be assigned by the requiring activity per NAVCOMPTINST 7300.99C, except, the ninth and tenth positions of the Document Number will be assigned as follows:

(1) "WX" will be used when the NAVCOMPT Form 2276A is issued solely as an Economy Act Order or as a combination of an Economy Act Order and a Direct Citation for contractual

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procurement.

(2) "PX" will be used when the NAVCOMPT Form 2276A is issued solely as a Project Order or as a combination of a Project Order and a Direct Citation for contractual procurement.

(3) "RX" will be used when the NAVCOMPT Form 2276A is issued solely as a Direct Citation for contractual procurement.

b. Performing Activity

(1) When the Document Number contains a "RX", the document can only be accepted if the activity is in a position to perform the contracting. In the event the activity is not capable of carrying out the requirements of the order, the document should be returned to the requiring activity with an explanation for rejection of the document. The requiring activity should then prepare another NAVCOMPT Form 2276A or NAVCOMPT Form 2276, as appropriate, with a new document number (document number assigned will be per NAVCOMPTINST 7300.99C) and send it to an activity which is capable of contracting for the requested services.

(2) Any activity accepting a NAVCOMPT Form 2276A as a combination of reimbursable and direct cite (WX/PX), may pass portions of these funds on a direct cite basis via RCP or NAVCOMPT Form 2276A to another activity for contracting. As stipulated in reference (a), up to 49% of the funds contained in Block 15 (reimbursable) can be contracted out. (Public Works Centers were granted an exemption to the 51% rule - up to 80% may be accomplished through contract.) The amount in BLOCK 16 (the direct cite portion) is excluded from all calculations when applying the in-house percentage. In doing this, once the NAVCOMPT Form 2276A is accepted, the document number of the initial NAVCOMPT Form 2276A should be perpetuated on outgoing requests for contractual procurement when the funding on the subsequent NAVCOMPT Forms 2276 or 2276A is a direct citation of the requiring activities line of accounting (Block 16). When a request for contractual procurement is issued under the reimbursable portion of the NAVCOMPT Form 2276A (Block 15), a new document number should be assigned by the performing activity as well as a line of accounting citing the performing activities funds.

c. Contracting Activity - accepts the NAVCOMPT Form(s) 2276 or 2276A requesting contractual procurement and reflects on the executed contract the document number, with the accounting data,

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that was on the NAVCOMPT Forms 2276 or 2276A which initially authorized the funding by the requiring activity. The requiring activity will record the obligations and reduce the related outstanding commitments/consignments, upon receipt of copies of the resulting contracts. Such obligations will be recorded under the contract number, not the document number appearing in Block 2 of the NAVCOMPT Form 2276A.

d. Revised Acceptance - is a means by which the performing activity can realign the funding between the reimbursable and direct cite portions (Blocks 15 and 16) of the NAVCOMPT Form 2276A after a formal acceptance, an amendment or a previous Revised Acceptance. Revised Acceptances are not formal amendments and should always be used to modify the most recent document that deals with the distribution of funds. Also Blocks 15 and 16 should reflect change totals for that particular document being modified, not cumulative totals. Revised Acceptances should be sent expeditiously to facilitate recording in the proper accounting period by the requiring activity. Before initiating a Revised Acceptance, the performing activity should ensure that additional funding is not required and the scope of the work or services remains the same. It should be noted that use of the Revised Acceptance facet of the NAVCOMPT Form 2276A will be at the option of the requiring activity. The requiring activity will indicate in writing on the face of the NAVCOMPT Form 2276A when use of the Revised Acceptance is not allowed. If the requiring activity objects to the Revised Acceptance feature of the NAVCOMPT Form 2276A, only formally accepted amendments may be executed for changes in the split between the reimbursable and direct cite portions of the document.

4. Procedures for the Requiring Activity

a. The requiring activity initiates the process by completing Blocks 1 through 14, 17A and 18 of the NAVCOMPT Form 2276A, and at that time, the requiring activity establishes a commitment, consignment, memorandum, as appropriate, on its financial records for the total value of the document.

b. Additionally, the requiring activity will perform the following when completing the NAVCOMPT Form 2276A:

- (1) Cite only one appropriation and subhead in Block 12.
- (2) Ensure the items or services being requested are properly and adequately described in Block 14.

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(3) Ensure adequate funds are available and reserved to cover the cost of the items or services being requested.

(4) Include any restrictive statements relating to the reimbursable or direct cite portion which are deemed appropriate.

(5) Ensure that no more than one project is included on a single NAVCOMPT Form 2276A.

(6) Include a statement in Block 14 of the NAVCOMPT Form 2276A when use of the Revised Acceptance procedure is not authorized.

(7) When funds are provided for Contractor Support Services (CSS), a separate line of accounting on the NAVCOMPT Form 2276A is required.

c. Upon receipt of the acceptance copy of the NAVCOMPT Form 2276A from the performing activity, the funds identified as a reimbursable order in Block 15 on the NAVCOMPT Form 2276A will be obligated on the requiring activity's books.

d. Upon receipt of the contract and attachments from the contracting activity, the requiring activity will reduce the commitment under the NAVCOMPT Form 2276A's document number and obligate the funds for the value of the contract under the contract number for the direct cite portion (Block 16).

e. The following are the requiring activity's procedures and responsibilities when processing Amendments:

(1) Control and approval of all Amendments to the NAVCOMPT Form 2276A is the responsibility of the requiring activity. This responsibility cannot be delegated.

(2) Upon receipt of a proposed NAVCOMPT Form 2276A Amendment from the performing activity, the requiring activity will annotate receipt of the "incoming" proposed amendment, and will determine whether to approve or disapprove the request. If approved and the amendment was previously signed by the performing activity, the requiring activity will perform the following:

(a) Place the current date in Blocks 18 and 19, and sign the form in Block 18 authorizing funds.

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(b) Assign the correct Amendment Number and verify the accuracy of totals.

(c) Obligate the additional funds relating to the reimbursable portion (Block 15).

(d) Commit the additional funds relating to the direct cite portion (Block 16).

(e) Place a copy containing the appropriate signatures in its file.

(f) Return the signed original to the performing activity.

(3) Upon receipt of the original contract or amendment to the contract resulting from the amended NAVCOMPT Form 2276A, the requiring activity will reduce the commitment under the amended NAVCOMPT Form 2276A's Document Number and obligate the funds under the contract number.

5. Procedures of the Performing Activity

a. Upon receipt of the NAVCOMPT Form 2276A, the performing activity will perform the following:

(1) Determine the amount to be applied as a reimbursable order by placing in Block 15 the item number of the applicable items of Block 14, including the ACRN and estimated amount in the appropriate columns.

(2) Determine the amount to be used as direct cite for contractual procurement by placing in Block 16 the Item Number, of the applicable items of Block 14, including the ACRN and estimated amount in the applicable columns.

(3) Add the estimated amounts listed in Block 15C and place the sum in Block 17B.

(4) Add all the amounts in Block 16C and place the sum in Block 17C.

(5) Add Blocks 17B and 17C together and place the sum in Block 17D ensuring that Block 17D equals Block 12L.

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(6) Place the cumulative total of all funds applied as reimbursable orders from inception to date (under the current Document Number) in Block 17E.

(7) Place the cumulative total of all funds applied as direct cite from inception to date (under the current document number) in Block 17F.

(8) Add Blocks 17E and 17F and ensure the sum equals Block 12M.

(9) Review the form for financial compliance.

(10) Sign and date the original and one copy of the NAVCOMPT Form 2276A indicating acceptance of the document and the activity's responsibility to issue the appropriate outgoing requests for contractual procurement, direct citing the appropriation contained in Block 12.

(11) Send the signed copy (with an original signature) of the NAVCOMPT Form 2276A back to the requiring activity.

(12) Place the original signed by the requiring activity in a centralized file.

(13) Ensure that all resulting contracts are fully executed (signed) prior to the expiration date of the funds, as cited in Block 4 of the NAVCOMPT Form 2276A.

(14) The performing activity should issue the appropriate outgoing requests for contractual procurement, NAVCOMPT Forms 2276A or 2276 as follows:

(a) For the direct cite portion, use the same document number of the NAVCOMPT Form 2276A from Block 2 which originally authorized the funding for those items indicated in Block 16 of the NAVCOMPT Form 2276A. A copy of the resultant 2276A or 2276 must be promptly forwarded to the requiring activity so they can monitor the progress of the direct cite funds.

(b) For the reimbursable portion, a new document number should be assigned by the performing activity when it issues a NAVCOMPT Form 2276A or RCP to the contracting activity. Also, the performing activities' funds should be cited in the resultant 2276A or RCP.

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(c) For requests for contractual procurement direct citing the requiring activities funds include in the narrative directions to send a copy of the contract to each of the following: performing activity, requiring activity, and the Authorization Accounting Activity/Financial Information Processing Center (AAA/FIPC) of the requiring activity. It should be noted that the activity receiving the final request for contractual procurement has the responsibility to ensure that the original issuing activity receives a copy of the applicable obligation documents. However, this does not relieve the performing activity of the responsibility of monitoring outstanding commitments and providing obligating documents to the requiring activity.

(d) The performing activity will review the copy of the contract received from the contracting activity for financial compliance and place it in its centralized file.

(15) The performing activity must request authority from the requiring activity when funds are required for CSS.

(16) When final contractual action has been completed, the performing activity will mark the NAVCOMPT Form 2276A "FINAL" and annotate the form with the difference between the estimate and the actual cost of the contract(s) issued and forwarding the copy to the funding activity. The difference between the estimated and the actual cost of the contract(s) automatically reverts to the funding activity.

b. The following are the performing activity's procedures and responsibilities for processing Revised Acceptances:

(1) When additional funding is not required and the scope of work remains the same, the performing activity can initiate a Revised Acceptance to realign the funds between reimbursable and direct cite (Blocks 15 and 16). (Revised Acceptance is defined in paragraph 3d)

(2) A copy of the document that is being modified will be utilized by the performing activity when processing a Revised Acceptance. This will be accomplished by marking a copy of the form "Revised Acceptance 'n'" (where "n" is a sequential number greater than 0, e.g., RA 1, RA 2, etc.), annotating the form with the changes, signing and dating the form beneath the words "Revised Acceptance n", and reviewing the form for financial compliance. A copy of the Revised Acceptance with an original signature will be promptly sent to the requiring activity so that

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they may record the related accounting transaction immediately. The original will be retained by the performing activity and utilized as necessary. Should the need occur, a Revised Acceptance may be sent via TELEFAX to the requiring activity.

(3) Revised Acceptances will clearly be identified to the document to which the Revised Acceptance applies by completing the following:

(a) When the Revised Acceptance applies to the original document (BASIC), place the letters "BAS" in Block 7 followed by a space and the letters "RA n" where "n" is a sequential number greater than 0, and 1 greater than the last Revised Acceptance for that specific document.

(b) When the Revised Acceptance applies to an Amendment, place the number of the Amendment followed by a space and the letters "RA n" where "n" is a sequential number 1 greater than the last Revised Acceptance.

(c) When the Revised Acceptance applies to a previous Revised Acceptance, place the number of the Amendment which was referenced by the previous Revised Acceptance followed by a space and the letters "RA n" where "n" is a sequential number 1 greater than the last Revised Acceptance.

(4) When the performing activity receives a copy to the Revised Acceptance from the requiring activity marked "Received", it will place it in its centralized file.

(5) The performing activity should periodically review the centralized file to determine which documents may not have been received by the requiring activity.

c. The following is the performing activity's procedures and responsibilities for processing Amendments:

(1) Upon receipt of notification from the contracting activity or inhouse project manager that there are insufficient funds to let the contract or complete the work, the performing activity would perform the following:

(a) Review the expenditures relative to their "in-house" portion of the funding to assess whether additional funding should be requested from the requiring activity or whether a Revised Acceptance should be initiated.

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(b) When additional funding is required, the performing activity will forward an amended NAVCOMPT Form 2276A to the requiring activity requesting additional funding. The performing activity should sign the Amendment leaving the Date and Amendment Blocks blank.

(2) Upon receipt of the approved Amendment to the NAVCOMPT Form 2276A from the requiring activity, the performing activity will:

(a) Place the original in the centralized file.

(b) If applicable, issue an Amendment to NAVCOMPT Form(s) 2276 or 2276A for the direct cite portion and forward it to the contracting activity.

(c) Ensure that the applicable obligation documents are promptly forwarded to the requiring activity and their AAA/FIPC.

(3) The performing activity will continuously monitor the status of the NAVCOMPT Forms 2276A or 2276 to ensure that the requiring activity is notified at least 60 days in advance of the funds expiration date that contracts will not be awarded. Such funds will no longer be available to the contracting activity and will be withdrawn through the use of an amendment to the NAVCOMPT Form 2276A. The performing activity will prepare a proposed amendment to the NAVCOMPT Form 2276A to return excess funds to the requiring activity. All such amendments should be signed (accepted) by the performing activity. If a portion of the original NAVCOMPT Form 2276A was forwarded to another activity for contracting, the performing activity must issue an amendment to the contracting activity relieving the excess funds before sending the proposed amendment to the requiring activity.

6. The procedures for those contracting activities which cannot accept the NAVCOMPT Form 2276A will not change.

7. Application of 31 U.S.C. 1517

a. Reimbursable portion - It is the Department of the Navy policy that the performing activity will perform the work or services on the reimbursable order within the amount granted by the reimbursable order. The performing activity is required to obtain from the requesting activity the necessary additional

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funding prior to incurring any costs in excess of the authority granted in the reimbursable order. In the event that a performing activity inadvertently overbills a reimbursable order, the requiring activity should immediately resolve the funding discrepancy with the performing activity. The requiring activity is not required to accept billings in excess of funding previously authorized. The act of overbilling in itself no longer constitutes a violation of the law. The routine imposition of 31 U.S.C. 1517 on all reimbursable orders will be avoided. A legal constraint will be applied only where clearly warranted. When it is determined that imposition of 31 U.S.C. 1517 limitation on a NAVCOMPT Form 2276A is clearly warranted, it will apply to the total amount of the reimbursable portion authorized in Block 15 (vice individual amounts contained therein). Individual amounts on a NAVCOMPT Form 2276A will be considered target amounts and not separate limitations subject to 31 U.S.C. 1517. If individual amounts are subject to 31 U.S.C. 1517, then a separate NAVCOMPT Form 2276A must be prepared for each limitation.

b. Direct Cite portion - When the NAVCOMPT Form 2276A contains direct cite funding, the grand total amount cited in Block 17F of a NAVCOMPT Form 2276A, and/or the latest amendment to that document, constitutes a limitation that is not to be exceeded. Such amounts constitute a 31 U.S.C. 1517 limitation whenever the purchasing office or contracting activity is a separate entity not under the immediate supervision of the commanding officer of the activity funding the request.

8. Other Requirements. Funding of RDT&EN projects on a reimbursable basis must be issued on a NAVCOMPT Form 2276A as an Economy Act Order. Also activities which receive RDT&EN funded reimbursable orders are not authorized to reissue these funds or any portion thereof using the 2276A as a Project Order.

9. Illustrations and Block Descriptions

a. Appendix A lists the narrative descriptions of the blocks on the NAVCOMPT Form 2276A.

b. Appendix B is the NAVCOMPT Form 2276A.

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The following are descriptions of each block on the NAVCOMPT Form 2276A:

Block 1 - Emphasizes the requirement that the document must be accepted and accomplished on a direct citation of funds basis and/or a reimbursable basis and that the order is subject to the conditions listed on the reverse side of the form. The requiring activity will "check" or "X" the box inside Block 1 to indicate whether the funding document will be issued as a combination Economy Act Order and direct citation (Boxes - WR and Direct Citation), combination Project Order and direct citation (Boxes - PO and Direct Citation), or solely as a direct citation (Box - Direct Citation).

Block 2 - DOCUMENT NUMBER - The document number is assigned per NAVCOMPTINST 7300.99C and paragraph 3 of enclosure (1), to uniquely identify the document. This is the document number under which the funds cited in Block 12 are to be recorded; (i.e., committed, obligated, expended, etc.). As previously indicated:

a. "WX" should be used when the NAVCOMPT Form 2276A is issued solely as an Economy Act Order or as a combination of an Economy Act Order and a direct citation for contractual procurement.

b. "PX" should be used when the NAVCOMPT Form 2276A is issued solely as a Project Order or as a combination of a Project Order and a direct citation for contractual procurement.

c. "RX" shall be used when the NAVCOMPT Form 2276A is issued solely as a direct citation for contractual procurement.

The funds identified in Block 16, however, should be obligated under the Procurement Instrument Identification Number (PIIN) (contract/order number) upon receipt of executed (signed) copy of the related contract/order. It should be noted that the document number appearing in Block 2 of the NAVCOMPT Form 2276A should be referenced in all resulting contracts/orders.

Block 3 - REFERENCE NUMBER - Before an organization or activity can issue a NAVCOMPT Form 2276A, it must be in receipt of some form of authorization of funds, such as an operating budget, allotment, Project Directive, Advice of Project Funds, or, in the case of performing work or services for others, a reimbursable order. The document number or pertinent reference number assigned to such authorization of funds must be entered in this block.

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Blocks 4 & 5 - FUNDS EXPIRE ON and WORK COMPLETION DATE, respectively.

a. The document has the potential of being accepted by the performing activity in the following ways: as an Economy Act Order, Project Order, direct citation, combination of a Project Order and direct citation, and a combination of an Economy Act Order and direct citation.

b. When a document is issued solely as a Request for Contractual Procurement, the expiration date of the appropriation must be placed in Block 4.

c. Acceptance of a Project Order by the performing activity obligates the funds cited in the order in the same manner as the funds cited in contracts or orders placed with commercial enterprises. That is, funds obligated remain available for completion of the work or services requested regardless of the date the funds cited in the order expire for obligation purposes. Therefore, when a document has the potential of being accepted as a Project Order or a combination Project Order/direct citation, the date by which the work or services being requested must be completed by the performing activity must be entered in Block 5 and the expiration date of direct cite funds should be entered in Block 4. The time of completion for Project Orders that are incomplete upon lapsing of the chargeable appropriation may be extended by issuance and acceptance of formal amendments.

d. Like Project Orders, acceptance of reimbursable orders issued pursuant to the Economy Act obligate the amount of obligations actually incurred by the performing activity during the period that the funds cited in the order are available for obligation purposes. However, Economy Act Orders do not extend the life of appropriations beyond that authorized in the appropriation from which the funds were derived. In other words, Economy Act Orders issued against annual or multi-year appropriations must be adjusted downward when the appropriation is no longer available for obligation. Therefore, when the document is accepted as a potential combination direct cite/Economy Act Order, the expiration date of the direct cite funds must be entered in Block 4 and the date that the reimbursable funds expire for obligation must be indicated in the body of the document. Block 5 will be left blank.

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e. When a document is accepted partially or wholly on a direct cite basis, contracts resulting from NAVCOMPT Forms 2276A or 2276 must be fully executed (signed) on or before the date appearing in Block 4.

f. If there is a case when this is not true, place in Block 4 the words "See Block 14" and annotate the separate expiration dates in Block 14.

Block 6 - DATE PREPARED - The date on which the form was prepared by the originator.

Block 7 - AMENDMENT NO. - When the original NAVCOMPT Form 2276A is initially issued the word "BASIC" should be placed in BLOCK 7. A sequential number, commencing with "001", will be assigned by the requiring activity to uniquely identify each Amendment to the original (basic) document. When a revised acceptance is initiated by the performing activity and applies to the original document (basic), place the letters "BAS" in Block 7 followed by a space and the letters "RA n" where "n" is a sequential number greater than 0 and 1 greater than the last Revised Acceptance for that specific document. When the Revised Acceptance applies to an Amendment, place the number of the Amendment followed by a space and the letters "RA n" where "n" is a sequential number greater than 0 and 1 greater than the last Revised Acceptance for that specific document. When the Revised Acceptance applies to a previous Revised Acceptance, place the number of the Amendment which was referenced by the previous Revised Acceptance followed by a space and the letters "RA n" where "n" is a sequential number 1 greater than the last Revised Acceptance.

Block 8 - FROM - The name and address of the requiring activity requesting the work, services, and procurement.

Block 9 - FOR DETAILS CONTACT - The name, code and telephone number of the individual to be contacted in the event the performing activity has any questions concerning the item(s) or services to be accomplished or procured. It should be noted that the individual named in this block may be from an activity or organization other than the requesting activity cited in Block 8.

Block 10 - TO - The Unit Identification Code (UIC), name and address of the performing activity being requested to perform the work or services, and accepting the responsibility to issue the

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appropriate NAVCOMPT Form 2276 or 2276A, direct citing the appropriation contained in Block 12.

Block 11 - MAIL BILLINGS TO - The name and address of the organization or activity to whom the billings and invoices (if payment is not made by DCAS or DCASR) are to be mailed. Billings shall normally be submitted by the performing activity on a monthly basis unless specifically stated in block 14.

Block 12 - ACCOUNTING DATA TO BE CITED ON RESULTING BILLINGS AND CONTRACTS - This is the accounting data to be cited on billings prepared by the performing activity and in the contract(s)/orders awarded by the contracting activity. The ACRNs cited in Block 12A will be used, in conjunction with the Document Number cited in Block 2, for recording initiations, commitments, or consignments. The ACRNs appearing in the resulting contract(s), however, will be used, in conjunction with the PIIN (contract) number, for obligation recording purposes. (Marine Corps organizations and activities are exempt from assigning and using ACRNs). Block 12L represents the total amount of funds authorized for that particular document or amendment. Block 12M represents the cumulative total amount of funds authorized, including all previous amendments, as of the date of that particular document/amendment. In the case of a "basic" document, the amounts appearing in Blocks 12L and 12M will be identical. In the case of the reimbursable portion when quarterly incremental funding is utilized, the total annual amount being authorized, including all previous amendments, will be included in Block 12M. The amount included in Block 12M will also be included under Block 14 to show the specific amounts applicable to each quarter. When quarterly incremental funding is used, the annual total authorized is to be used for planning purposes only and will not be recorded by the performing activity or obligated by the issuing activity except in quarterly increments. Incremental funding applies only when the quarterly increments (equal to the annual total) are shown in the "Description" Block. A separate NAVCOMPT Form 2276A for each increment is not required. For other than incrementally funded orders, enter in Block 12M the total amount authorized, or in the case of an amendment, the cumulative total of the NAVCOMPT Form 2276A including all previous amendments and the present amendment.

Block 13A - This block must always be completed whenever the form is issued as a Project Order or an Economy Act Order, including the identification of Supplementary Items listed on the

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reverse side applicable to the order. In this regard, when the form is issued as a Project Order or an amendment to a Project Order involving an increase in funds, Supplementary Item Numbers 1, 2, 3, 4, 5, and 6 must always be cited in Block 13A. In the case of amendments to Project Orders involving decreases, only Supplementary Item Numbers 1 and 6 are to be cited. When the form is issued as an Economy Act Order or an amendment to an Economy Act Order involving an increase of funds, Supplementary Item Numbers 1, 2, 3, 4, and 8 must always be cited in Block 13A, as regards to amendments to Economy Act Orders involving decreases, only Supplementary Item Numbers 1 and 8 are to be cited. Supplementary Item Number 7 will also be entered in Block 13A if billings are to be submitted on a monthly basis. Otherwise, billing instructions must be included in Block 14.

Block 13B - When the documents contain direct cite funding, the applicable blocks must be completed.

Block 14 - DESCRIPTION OF WORK TO BE PERFORMED AND OTHER INSTRUCTIONS - Enter a specific, definite and complete description of work encompassed by the order, each item of supplies, material, equipment, or services required. When appropriate, each description of work or each item described will be identified to its respective line of accounting data through the use of Accounting Classification Reference Numbers (ACRNs). The need for an accurate and comprehensive description of the items or services being requested in this block cannot be overemphasized. If necessary, a requirement for data on military personnel costs incurred for subsequent billing of such costs will be stated in this block. If additional space is needed, a continuation sheet may be used. Alternatively, the tasking document (e.g., AIR TASK, etc.) may be attached to the NAVCOMPT Form 2276A and referenced in this block. When the performance of work requires the use of Appropriation Purchase Account (APA) material and when authority exists to issue such APA material without reimbursement, this authority and an itemization of the required APA material will be reflected on attached document. Otherwise, the cost of APA material will be included in the authorized total. Where itemization of APA material is impracticable at the time of initial issuance of the order, general authority to requisition APA material may be provided and followed by an amendment containing the itemization. The sum of all amounts in Block 14 must equal the amount shown in Block 12L.

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Block 15 - This block should be completed by the performing activity. Items listed in Block 14 which are to be completed through reimbursement will be identified in Block 15 by placing the ACRN, Item Number and Estimated Amount in the appropriate columns. In the case of a Revised Acceptance, the amounts appearing in this block will be change totals for the particular document that is being modified, not cumulative totals. The total of Block 15C plus the total of Block 16C must equal Block 12L. When the Revised Acceptance applies to the original (basic) document, the total of Block 15C and Block 16C will also equal Block 12M.

Block 16 - This block should be completed by the performing activity. Items listed in Block 14 which are to be completed through direct citation will be indicated as such in Block 16 by placing the ACRN, Item Number and Estimated Amounts in the appropriate columns. In the case of a Revised Acceptance, the amounts appearing in this block will be change totals for the particular document that is being modified, not cumulative totals. The total of Block 16C plus the total of Block 15C must equal Block 12L. When the Revised Acceptance applies to the original (basic) document, the total of Block 15C and Block 16C will also equal Block 12M.

Block 17 - Add the estimated amounts in Block 14D and place the sum in Block 17A. Block 17A should equal Block 12L. The activity that completes Blocks 15 and 16 should perform the following: Add the estimated amounts listed in Block 15C and place the sum in Block 17B. Add the estimated amounts in Block 16C and place the sum in Block 17C. Add Blocks 17B and 17C and place the sum in Block 17D. Block 17D must equal Block 12L. Also, Block 17D must equal Block 17A. Place the cumulative total of all funds applied as reimbursable orders from inception to date (under the current document number) in Block 17E. Place the cumulative total of all funds applied as direct cite from inception to date (under the current document number) in Block 17F. Add Blocks 17E and 17F and the sum must equal Block 12M.

Block 18 - The name, title and signature of the individual in the requiring activity authorized to issue the document. The date the authorizing official actually signed the document must also be included. This date is the basis for determining the accounting month under which the commitment or consignment is to be recorded.

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ORDER FOR WORK AND SERVICE/DIRECT CITATION—NAVCOMPT FORM 2276A (8-86) (TEST)

1. THIS ORDER MUST BE ACCEPTED ON A REIMBURSABLE BASIS AND/OR, DIRECT CITATION AND IS SUBJECT TO THE CONDITIONS LISTED ON THE REVERSE SIDE (Check applicable box(es)) ☐ WR ☐ PO ☐ DIRECT CITATION

2. DOCUMENT NUMBER

3. REFERENCE NUMBER

4. FUNDS EXPIRE ON

5. WORK COMPLETION DATE

6. DATE PREPARED

7. AMENDMENT NO.

8. FROM:

9. FOR DETAILS CONTACT:

10. TO:

UIC

11. MAIL BILLINGS TO:

12. ACCOUNTING DATA TO BE CITED ON RESULTING BILLINGS

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BU. CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT

L. TOTAL THIS DOCUMENT

M. CUMULATIVE TOTAL

13. ORDER SELECTION

13A. THIS ORDER IS ISSUED AS A ☐ PROJECT ORDER ☐ AN ECONOMY ORDER AND IS TO BE ACCOMPLISHED ON A ☐ FIXED PRICE OR ☐ COST REIMBURSEMENT BASIS. WHEN THE FIRST BLOCK IS CHECKED, THE FOLLOWING ITEMS ON THE REVERSE SIDE APPLY:

13B. ☐ DIRECT CITATION PROCUREMENT BY CONTRACT OF THE FOLLOWING ITEMS IS REQUESTED: THESE ITEMS ☐ ARE ☐ ARE NOT—INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING ☐ HAS ☐ HAS NOT BEEN ACCOMPLISHED

14. DESCRIPTION OF WORK TO BE PERFORMED AND OTHER INSTRUCTIONS

A. ACRN	B. ITEM NO.	C. QUANTITY	(Attach separate sheet if more space is required)	D. ESTIMATED AMOUNT

15. PROVIDED THRU REIMBURSEMENT

16. PROCURED BY DIRECT CITATION

17. SUMMARY

ESTIMATED AMOUNT

A. ACRN	B. ITEM NO.	C. ESTIMATED AMOUNT	A. ACRN	B. ITEM NO.	C. ESTIMATED AMOUNT	A. TOTAL-BLOCK 14D =	
						B. TOTAL-BLOCK 15C =	
						C. TOTAL-BLOCK 16C =	
						D. BLOCK 15C + 16C =	
						CUM. TOTAL TO DATE	
						E. REIMBURSABLE	
						F. DIRECT CITATION	

18. I CERTIFY THAT THE FUNDS CITED ARE PROPERLY CHARGEABLE FOR ITEMS REQUESTED.

AUTHORIZING OFFICIAL (NAME, TITLE AND SIGNATURE)

DATE

19. THIS REQUEST IS ACCEPTED AND THE ITEMS WILL BE PROVIDED IN ACCORDANCE HERewith.

ACCEPTING OFFICIAL (NAME, TITLE AND SIGNATURE)

DATE

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CONDITIONS/INSTRUCTIONS GOVERNING USE OF THIS FORM

This form will only be used for requesting work and/or services, contractual procurement or local purchase of material or services. This form will not be used for requisitioning material from existing Government stocks. The purchase/procurement, or requisitioning from stock, of material incident to the performance of this order, however, is permissible. (Note: Requests for standard and/or non-standard stock available within the U.S. Government will be accomplished through the use of DOD Single Line Item Requisition System Documents (DD Form 1348 and/or 1348-6, as appropriate).

SUPPLEMENTARY ITEMS:

1. Written acceptance of this order is required and will be accomplished by completing Block 19 on one copy of this order and returning it to the requiring activity cited in Block 8. Acceptance must be on a reimbursable basis and/or direct citation only.
2. Amounts authorized by this document have been reserved and/or committed by the requiring activity. Those amounts identified in Block 15 will be obligated upon receipt of the acceptance copy of this document, and those amounts identified in Block 16 will be obligated upon receipt of contracts or purchase or delivery orders awarded.
3. Amounts authorized in Block 15 are not subject to 31 USC 1517, (formerly 3679, R.S.) unless specifically indicated on the fact of the document. Additional funds, if required, will be requested from the activity cited in Block 8. Approval of such requests will be accomplished by the requiring activity through the issuance of an amendment to this document, appropriately reflecting the amount of additional funds being provided. The total of Block 17F constitutes a 31 USC 1517 limitation when the purchasing office or contracting activity is a separate entity not under the immediate supervision of the commanding officer issuing the request.
4. The funds authorized by the document are available for obligation by the performing activity cited in Block 10 through the dates indicated in Block 4 or 5, as appropriate. Funds not actually obligated by the performing activity by that date will be returned to the requesting activity via Status of Reimbursable Orders or similar acceptable form.
5. Extension of the work completion date cited in Block 5 of this order, if required, must be requested in writing and is subject to the approval of the requiring activity cited in Block 8. Approval of such requests will be accomplished by the requesting activity through the issuance of an amendment to this document citing the work completion date.
6. Those items identified in Block 15 as a Project Order, as indicated in Block 13A, are placed in accordance with 41 USC 23 and DOD Directive 7220.1 (Regulations Governing the Use of Project Orders). Performance of the work and/or services requested must be accomplished in accordance with these same statutes and regulations.
7. Billings will normally be submitted by the performing activity on a monthly basis unless specifically stated in Block 14.
8. Those items identified in Block 15 are placed pursuant to the Economy Act (31 U.S.C. 686) and will be performed in accordance therewith.

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LIST OF AUTHORIZED USERS OF THE NAVCOMPT FORM 2276A

ACTIVITY NAME	UIC
HEADQUARTERS ACTIVITIES	
CHIEF OF NAVAL RESEARCH	00014
NAVAL AIR SYSTEMS COMMAND	00019
NAVAL SUPPLY SYSTEMS COMMAND	00023
NAVAL SEA SYSTEMS COMMAND	00024
NAVAL FACILITIES ENGINEERING COMMAND	00025
MILITARY SEALIFT COMMAND	00033
SPACE AND NAVAL WARFARE SYSTEMS COMMAND	00039
NAVAL COMPUTER AND TELECOMMUNICATIONS COMMAND	68519
FIELD ACTIVITIES	
SHIPYARDS	
NAVAL SHIPYARD, CHARLESTON, SC	00191
NAVAL SHIPYARD, LONG BEACH, CA	60258
NAVAL SHIPYARD, MARE ISLAND, VALLEJO, CA	00221
NAVAL SHIPYARD, NORFOLK, VA	00181
NAVAL SHIPYARD, PEARL HARBOR, HI	00311
NAVAL SHIPYARD, PHILADELPHIA, PA	00151
NAVAL SHIPYARD, PORTSMOUTH, NH	00102
NAVAL SHIPYARD, PUGET SOUND, WA	00251
NAVAL AVIATION DEPOTS	
NAVAL AVIATION DEPOT, ALAMEDA, CA	65885
NAVAL AVIATION DEPOT, CHERRY POINT, NC	65923
NAVAL AVIATION DEPOT, JACKSONVILLE, FL	65886
NAVAL AVIATION DEPOT, NORFOLK, VA	65887
NAVAL AVIATION DEPOT, PENSACOLA, FL	65889
NAVAL AVIATION DEPOT, NORTH ISLAND, SAN DIEGO, CA	65888

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23 JUL 1990

ACTIVITY NAME	UIC
ORDNANCE	
NAVAL ORDNANCE STATION, INDIAN HEAD, MD	00174
NAVAL ORDNANCE STATION, LOUISVILLE, KY	00197
NAVAL SHIP WEAPON SYSTEMS ENGINEERING STATION, PORT HUENEME, CA	63394
NAVAL UNDERSEA WARFARE ENGINEERING STATION, KEYPORT, WA	00253
NAVAL WEAPONS STATION, CHARLESTON, SC	00193
NAVAL WEAPONS STATION, CONCORD, CA	60036
NAVAL WEAPONS STATION, EARLE, COLTS NECK, NJ	60478
NAVAL WEAPONS STATION, SEAL BEACH, CA	60701
NAVAL WEAPONS STATION, YORKTOWN, VA	00109
NAVAL WEAPONS SUPPORT CENTER, CRANE, IN	00164
RESEARCH	
DAVID TAYLOR RESEARCH CENTER, BETHESDA, MD	00167
NAVAL AIR DEVELOPMENT CENTER, WARMINSTER, PA	62269
NAVAL AIR ENGINEERING CENTER, LAKEHURST, NJ	68335
NAVAL AIR PROPULSION CENTER, TRENTON, NJ	62376
NAVAL AIR TEST CENTER, PATUXENT RIVER, MD	00421
NAVAL CIVIL ENGINEERING LAB, PORT HUENEME, CA	68305
NAVAL COASTAL SYSTEMS CENTER, PANAMA CITY, FL	61331
NAVAL OCEAN SYSTEMS CENTER, SAN DIEGO, CA	66001
NAVAL RESEARCH LAB, WASHINGTON, D.C.	00173
NAVAL SURFACE WARFARE CENTER, DAHLGREN, VA	00178
NAVAL SURFACE WARFARE CENTER, WHITE OAK SILVER SPRING, MD	60921
NAVAL UNDERWATER SYSTEMS CENTER, NEWPORT, RI	66604
NAVAL WEAPONS CENTER, CHINA LAKE, CA	60530
PACIFIC MISSILE TEST CENTER, POINT MUGU, CA	63126

Enclosure (2)

ACTIVITY NAME	UIC
PUBLIC WORKS CENTERS	
NAVY PUBLIC WORKS CENTER, GREAT LAKES, IL	65113
NAVY PUBLIC WORKS CENTER, GUAM, USA	62395
NAVY PUBLIC WORKS CENTER, NORFOLK, VA	00187
NAVY PUBLIC WORKS CENTER, PEARL HARBOR, HI	62755
NAVY PUBLIC WORKS CENTER, PENSACOLA, FL	65114
NAVY PUBLIC WORKS CENTER, SAN DIEGO, CA	63387
NAVY PUBLIC WORKS CENTER, SAN FRANCISCO BAY, OAKLAND, CA	68378
NAVY PUBLIC WORKS CENTER, SUBIC BAY, LUZON, PHILLIPINES	62808
NARDACS/NAVDAFS	
NAVY REGIONAL DATA AUTOMATION CENTER, NEWPORT, RI	68577
NAVY REGIONAL DATA AUTOMATION CENTER, WASHINGTON NAVY YARD, WASHINGTON, DC	63165
NAVY REGIONAL DATA AUTOMATION CENTER, SAN FRANCISCO, NAVAIRSTA, ALAMEDA, CA	68451
NAVY REGIONAL DATA AUTOMATION CENTER, NAS, NORTH ISLAND, SAN DIEGO, CA	68046
NAVY REGIONAL DATA AUTOMATION CENTER, NEW ORLEANS, LA	68608
NAVY REGIONAL DATA AUTOMATION CENTER, NAS, PENSACOLA, FL	68142
NAVY REGIONAL DATA AUTOMATION CENTER NORFOLK, NORFOLK, VA	68057
NAVY REGIONAL DATA AUTOMATION CENTER, NAS, JACKSONVILLE, FL	68560
NAVY REGIONAL DATA AUTOMATION CENTER, PEARL HARBOR, HI	68568
NAVY REGIONAL DATA AUTOMATION FACILITY, GREAT LAKES, IL	68579
NAVY REGIONAL DATA AUTOMATION FACILITY, ORLANDO, FL	68578
NAVY REGIONAL DATA AUTOMATION FACILITY, CORPUS CHRISTI, TX	68576
NAVY REGIONAL DATA AUTOMATION FACILITY, LEMOORE, CA	68452
NAVY REGIONAL DATA AUTOMATION FACILITY, MOFFETT FIELD, CA	68745

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NAVCOMPTINST 7600.30A

ACTIVITY NAME	UIC
MISCELLANEOUS	
NAVAL AIR ENGINEERING CENTER, LAKEHURST, NJ	68335
NAVAL AVIONICS CENTER, INDIANAPOLIS	00163
NAVY PUBLISHING AND PRINTING SERVICE, WASHINGTON, DC	63135
NON-NIF ACTIVITIES	
NAVY PERSONNEL RESEARCH AND DEVELOPMENT CENTER, SAN DIEGO, CA	68221
NAVAL OCEANOGRAPHIC AND ATMOSPHERIC RESEARCH LABORATORY, BAY ST. LOUIS	68462
NAVAL TRAINING SYSTEMS CENTER, ORLANDO, FL	61339
NAVY AVIATION SUPPLY OFFICE, PHILADELPHIA, PA	00383
NAVY SHIPS PARTS CONTROL CENTER, MECHANICSBURG, PA	00104
NAVAL ELECTRONIC SYSTEMS COMMAND SYSTEMS ENGINEERING ACTIVITY, ST. INIGOES, MD	65980
NAVAL ELECTRONIC SYSTEMS ENGINEERING CENTER, PORTSMOUTH, VA	65580
NAVAL ELECTRONIC SYSTEMS ENGINEERING CENTER, SAN DIEGO, CA	65584

Enclosure (2)